

– Enclose with Form 500 –

STATE OF GEORGIA
INDIVIDUAL CREDIT FORM

NAME			YOUR SOCIAL SECURITY NUMBER	
STREET ADDRESS			SPOUSE'S SOCIAL SECURITY NUMBER	
CITY	COUNTY	STATE	ZIP CODE	

Part 1 - Disabled Person Home Purchase or Retrofit Credit

O.C.G.A. § 48-7-29.1 provides for a disabled person credit. This is a credit, not to exceed \$500, for the purchase of a new single-family home that contains all of the following accessibility features:

1. One no-step entrance allowing access into the residence.
2. Interior passage doors providing at least a 32-inch-wide opening.
3. Reinforcements in bathroom walls allowing installation of grab bars around the toilet, tub, and shower, where such facilities are provided.
4. Light switches and outlets placed in accessible locations.

Also, a credit is allowed to retrofit an existing single-family home with one or more of the accessibility features listed above. For each accessibility feature, the amount is the lesser of the cost or \$125.

The total credit for a taxable year cannot exceed \$500 per residence or the taxpayer's income tax liability, whichever is less. The unused credit can be carried forward to the next three succeeding years' tax liability.

The taxpayer must:

1. Be permanently disabled and have been issued a permanent parking permit by the Department of Public Safety under O.C.G.A. § 40-6-222(c) or
2. Have been issued a special permanent parking permit by the Department of Public Safety under O.C.G.A. § 40-6-222(e).

The disabled person must be the taxpayer or the taxpayer's spouse if a joint return is filed. For more information, see Regulation 560-7-8-.44, which is located on our website at www.gatax.org.

Home purchase credit:

1. Purchase of a home that contains all four accessibility features, enter \$500. 1 _____
- Additional accessibility features:
2. One no-step entrance allowing access into the residence, enter the lesser of the cost or \$125. 2 _____
3. Interior passage doors providing a 32-inch-wide opening, enter the lesser of the cost or \$125. 3 _____
4. Reinforcements in bathroom walls allowing installation of grab bars around the toilet, tub, and shower, where such facilities are provided, enter the lesser of the cost or \$125. 4 _____
5. Light switches and outlets placed in accessible locations, enter the lesser of the cost or \$125. 5 _____
6. Sum of Lines 1 through 5. 6 _____
7. Maximum credit - \$500 per residence. 7 _____
8. Enter the lesser of Line 6 or Line 7 and include in Part 6. 8 _____

Part 2 - Qualified Caregiving Expense Credit

O.C.G.A. § 48-7-29.2 provides for a qualified caregiving expense credit. This is a credit of 10 percent of the qualified caregiving expenses for a qualifying family member. The credit cannot exceed \$150. The requirements are as follows:

1. Qualified caregiving expenses are defined as home health agency services, personal care services, personal care attendant services, homemaker services, adult day care, respite care, or health care equipment and other supplies which are determined to be medically necessary by a physician.
2. Qualified caregiving expenses do not include expenses that were subtracted to arrive at Georgia net taxable income or with respect to any qualified caregiving expenses for which amounts were excluded from Georgia net taxable income.
3. The caregiving services must be purchased or obtained from an organization or individual not related to the taxpayer or the qualifying family member.
4. The qualifying family member must be at least age 62 or be determined disabled by the Social Security Administration. A qualifying family member is defined as the taxpayer or an individual who is related to the taxpayer by blood, marriage or adoption.
5. There is no carryover or carry-back available.
6. The credit cannot exceed the taxpayer's income tax liability.

For more information, see Regulation 560-7-8-.43, which is located on our website at www.gatax.org.

Qualifying family member information:

Name: _____ SS# _____ Relationship _____

Age, if 62 or over _____ If disabled, date of disability _____

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| 1. Qualified caregiving expenses. | 1 _____ |
| 2. Percentage limitation - 10% or .10. | 2 _____ .10 _____ |
| 3. Line 1 multiplied by Line 2. | 3 _____ |
| 4. Maximum credit. | 4 _____ \$150 _____ |
| 5. Enter the lesser of Line 3 or Line 4 and include in Part 6. | 5 _____ |

Part 3 - Driver Education Credit

O.C.G.A. § 48-7-29.5 provides for a driver education credit. This is a credit for an amount paid for a dependent minor child for a successfully completed course of driver education at a private driver training school licensed by the Department of Public Safety under Chapter 13 of Title 43, 'The Driver Training School License Act.' The amount of the credit is equal to \$150 or the actual amount paid, whichever is less. A private driver training school is one that is primarily engaged in offering driving instruction. **This does not include schools owned or operated by local, state, or federal governments. An amount paid for a completed course of driver education to a private or public high school does not qualify for this credit.** A completed course of driver education includes additional courses offered by private driver training schools such as defensive driver education. This tax credit is only allowed once for each dependent minor child of a taxpayer. The amount of the tax credit cannot exceed the taxpayer's income tax liability. The credit is not allowed with respect to any driver education expenses either deducted or subtracted by the taxpayer in arriving at Georgia taxable net income or with respect to any driver education expenses for which amounts were excluded from Georgia net taxable income. Any unused tax credit cannot be carried forward to the succeeding years' tax liability and cannot be carried back to the prior years' tax liability. **Written proof of successful completion and amount paid for the course must be attached to the return.** Visit www.dmv.ga.gov/training/driversEd/index.asp for more information and to view a list of approved driver education programs.

Name of private driver training school _____

Name of dependent minor child _____

Birth Date _____ SS# _____

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| 1. Date of successful completion. | 1 _____ |
| 2. Amount paid for the successfully completed course. | 2 _____ |
| 3. Maximum credit. | 3 _____ \$150 _____ |
| 4. Enter the lesser of Line 2 or Line 3 and include in Part 6. | 4 _____ |

Part 4 - Rural Physicians Credit

O.C.G.A. § 48-7-29 provides for a \$5,000 tax credit for rural physicians. The tax credit may be claimed for not more than five years. There is no carryover or carry-back available. The credit cannot exceed the taxpayer's income tax liability. In order to qualify, the physician must meet the following conditions:

1. The physician must have started working in a rural county after July 1, 1995. If the physician worked in a rural county prior to that date, a period of at least three years must have elapsed before the physician returns to work in a rural county.
2. The physician must practice and reside in a rural county. For taxable years beginning on or after January 1, 2003, a physician qualifies for the credit if they practice in a rural county and reside in a county contiguous to a rural county. A rural county is defined as one with 65 or fewer persons per square mile according to the United States Decennial Census of 1990 or any future such census. For taxable years beginning on or after January 1, 2002, the United States Decennial Census of 2000 is used.
3. The physician must be licensed to practice medicine in Georgia, primarily admit patients to a rural hospital, and practice in the fields of family practice, obstetrics and gynecology, pediatrics, internal medicine, or general surgery. A rural hospital is defined as an acute-care hospital located in a rural county that contains 80 or fewer beds. For taxable years beginning on or after January 1, 2003, a rural hospital is defined as an acute-care hospital located in a rural county that contains 100 or fewer beds.

For more information, see Regulation 560-7-8-.20, which is located on our website at www.gatax.org.

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| 1. County of residence. | 1 _____ |
| 2. County of practice. | 2 _____ |
| 3. Type of practice. | 3 _____ |
| 4. Date started working as a rural physician. | 4 _____ |
| 5. Number of hospital beds in the rural hospital. | 5 _____ |
| 6. Rural physicians credit, enter \$5,000 and include in Part 6. | 6 _____ |

Part 5 - Disaster Assistance Credit

O.C.G.A. § 48-7-29.4 provides for a disaster assistance credit. This is a credit for a taxpayer who receives disaster assistance during a taxable year from the Georgia Emergency Management Agency or the Federal Emergency Management Agency. The amount of the credit is equal to \$500 or the actual amount of the disaster assistance, whichever is less. The credit cannot exceed the taxpayer's income tax liability. Any unused tax credit can be carried forward to the succeeding years' tax liability but cannot be carried back to the prior years' tax liability. **The approval letter from the disaster assistance agency must be attached to the return.**

The following types of assistance qualify:

1. Grants received from the Department of Human Resources' Individual and Family Grant Program.
2. Grants received from FEMA.
3. Loans received from the Small Business Administration that are due to disasters declared by the President or Governor.

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| 1. Date the disaster assistance was received. | 1 _____ |
| 2. Name of the disaster assistance agency. | 2 _____ |
| 3. Amount of the disaster assistance received. | 3 <u>\$500</u> |
| 4. Maximum credit. | 4 _____ |
| 5. Enter the lesser of Line 3 or Line 4 and include in Part 6. | 5 _____ |

Part 6 - Total Section

1. Add Part I, Line 8; Part 2, Line 5; Part 3, Line 4; Part 4, Line 6; and Part 5, Line 5.
Enter the total here and on Page 3, Schedule 2, Line 3, of Form 500.

1 _____